

## NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for all resources received and used for the acquisition or development of major capital improvements (other than those financed by proprietary funds and trust funds).

Storm Sewer Construction Fund - To account for the cost of improving and extending storm sewers. Financing is provided through property tax revenue.

Vehicle Tax Fund - To account for monies derived from the payment of wheel tax which is to be used for street improvements in the City.

1991 G. O. Various Purpose Bonds Fund - To account for the cost of providing improvements to the City's existing library system, including the expansion and equipping of Gere Branch Library and to purchase and equip a new bookmobile; and providing improvements to the City's existing storm sewer and drainage system. Financing is provided by general obligation bonds.

Downtown Redevelopment Project Fund - To account for the cost of acquiring real property and development within the area included in the Lincoln Center Retail Revitalization/Redevelopment Project. Financing is provided by general obligation bonds.

Storm Sewer Bonds Fund - To account for the cost of providing improvements and extensions to the City's storm water sewer and drainage system. Financing is to be provided by a combination of general obligation bond issue proceeds, tax increment financing and reimbursement funds from the Federal Emergency Management Agency.

1995 G.O. Various Purpose Bonds Fund - To account for the cost of constructing a new fire station; constructing a classroom addition to the existing fire training center; remodeling and expanding Fire Station #12; replacing three aerial fire trucks; acquiring a hazardous materials command vehicle; acquiring various fire equipment; and upgrading and enhancing the City's 800 Mhz trunked radio system. Financing is provided by general obligation bonds.

1999 G.O. Various Purpose Bonds Fund - To account for the cost of financing, acquiring, and improving interactive recreational facilities for children and families, referred to as the Children's Museum; financing the construction and equipping of two new park and recreational facilities; and financing construction and equipping of two public libraries and necessary site improvements.

2002 Antelope Valley Bonds - To account for the costs of funding portions of new stormwater, transportation, and community revitalization strategies incorporated into the Antelope Valley Project. Financing is provided by tax supported bonds.

Other Capital Projects Fund - To account for the cost of acquiring or improving various general fixed assets. Financing is provided from a variety of sources, such as General fund appropriations, revenue sharing, federal/state grants, bond proceeds, etc.

Special Assessment Fund - To account for the cost of capital improvements to be assessed against benefited properties. Resources are derived from fund transfers from the Special Revenue fund type and interest on investments.

**CITY OF LINCOLN, NEBRASKA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
AUGUST 31, 2003

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 13,487	113,850	8,699	25,951
Investments	62,249	454,053	34,787	115,344
Accrued Interest Receivable	-	25,178	193	623
Due from Other Funds	714,288	-	-	-
Due from Other Governments	-	629,708	-	-
Assets Held for Resale	-	-	-	-
Total Assets	<u>790,024</u>	<u>1,222,789</u>	<u>43,679</u>	<u>141,918</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	67,011	-	-	-
Contracts Payable	78,389	-	-	-
Retainages Payable	-	-	-	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>145,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Reserved for Encumbrances	644,624	-	-	-
Reserved for Resale Assets	-	-	-	-
Unreserved, Undesignated	-	1,222,789	43,679	141,918
Total Fund Balances	<u>644,624</u>	<u>1,222,789</u>	<u>43,679</u>	<u>141,918</u>
Total Liabilities and Fund Balances	<u>\$ 790,024</u>	<u>1,222,789</u>	<u>43,679</u>	<u>141,918</u>

Storm Sewer Bonds	1995 G.O. Various Purpose Bonds	1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
3,090,479	-	491,152	1,208,425	242,961	-	5,195,004
13,585,971	-	2,109,149	5,500,902	1,028,942	-	22,891,397
37,684	-	10,395	6,878	10,514	-	91,465
-	-	-	-	-	76,268	790,556
-	-	-	-	-	-	629,708
-	-	-	-	793,575	-	793,575
<u>16,714,134</u>	<u>-</u>	<u>2,610,696</u>	<u>6,716,205</u>	<u>2,075,992</u>	<u>76,268</u>	<u>30,391,705</u>
136,527	-	84	1,471,982	192,367	72,596	1,940,567
16,172	-	-	-	616,000	-	710,561
15,585	-	-	-	19,136	3,672	38,393
-	-	-	-	6,763	-	6,763
<u>168,284</u>	<u>-</u>	<u>84</u>	<u>1,471,982</u>	<u>834,266</u>	<u>76,268</u>	<u>2,696,284</u>
916,838	-	14,752	-	448,151	-	2,024,365
-	-	-	-	793,575	-	793,575
<u>15,629,012</u>	<u>-</u>	<u>2,595,860</u>	<u>5,244,223</u>	<u>-</u>	<u>-</u>	<u>24,877,481</u>
<u>16,545,850</u>	<u>-</u>	<u>2,610,612</u>	<u>5,244,223</u>	<u>1,241,726</u>	<u>-</u>	<u>27,695,421</u>
<u>16,714,134</u>	<u>-</u>	<u>2,610,696</u>	<u>6,716,205</u>	<u>2,075,992</u>	<u>76,268</u>	<u>30,391,705</u>

**CITY OF LINCOLN, NEBRASKA**  
**SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2003**

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project
Revenues:				
Wheel Tax	\$ -	6,771,418	-	-
Intergovernmental	129,795	-	-	-
Investment Earnings	-	84,936	666	2,192
Donations	-	-	-	-
Rental Income	-	-	-	-
Miscellaneous	128	-	-	-
Total Revenues	<u>129,923</u>	<u>6,856,354</u>	<u>666</u>	<u>2,192</u>
Expenditures -- Capital Outlay:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Streets and Highways	479,889	21	-	-
Culture and Recreation	-	-	-	-
Economic Opportunity	-	-	-	-
Equipment Maintenance	-	-	-	-
Total Expenditures	<u>479,889</u>	<u>21</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(349,966)</u>	<u>6,856,333</u>	<u>666</u>	<u>2,192</u>
Other Financing Sources (Uses):				
Transfers In	714,288	-	-	40,740
Transfers Out	-	(7,520,400)	-	-
Bonds Issued	-	-	-	-
Premiums / (Discounts) on Bonds Issued	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>714,288</u>	<u>(7,520,400)</u>	<u>-</u>	<u>40,740</u>
Net Change in Fund Balances	364,322	(664,067)	666	42,932
Fund Balances - Beginning	<u>280,302</u>	<u>1,886,856</u>	<u>43,013</u>	<u>98,986</u>
Fund Balances - Ending	<u>\$ 644,624</u>	<u>1,222,789</u>	<u>43,679</u>	<u>141,918</u>

Storm Sewer Bonds	1995 G.O. Various Purpose Bonds	1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
-	-	-	-	-	-	6,771,418
-	-	-	-	281,069	-	410,864
123,817	3	36,063	83,104	40,557	-	371,338
-	-	-	-	304,502	-	304,502
-	-	-	-	3,550	-	3,550
-	-	-	-	-	-	128
<u>123,817</u>	<u>3</u>	<u>36,063</u>	<u>83,104</u>	<u>629,678</u>	<u>-</u>	<u>7,861,800</u>
-	-	-	-	78,009	-	78,009
-	6	-	-	141,469	-	141,475
926,546	-	-	5,378,951	186,315	1,059,051	8,030,773
-	-	148,187	-	1,792,239	-	1,940,426
-	-	-	-	3,082,403	-	3,082,403
-	-	-	-	12,151	-	12,151
<u>926,546</u>	<u>6</u>	<u>148,187</u>	<u>5,378,951</u>	<u>5,292,586</u>	<u>1,059,051</u>	<u>13,285,237</u>
<u>(802,729)</u>	<u>(3)</u>	<u>(112,124)</u>	<u>(5,295,847)</u>	<u>(4,662,908)</u>	<u>(1,059,051)</u>	<u>(5,423,437)</u>
-	-	2,639	-	3,178,131	1,059,051	4,994,849
-	(8,720)	-	-	(1,461,164)	-	(8,990,284)
9,868,917	-	-	-	42,418	-	9,911,335
247,703	-	-	-	-	-	247,703
-	-	-	-	616,569	-	616,569
<u>10,116,620</u>	<u>(8,720)</u>	<u>2,639</u>	<u>-</u>	<u>2,375,954</u>	<u>1,059,051</u>	<u>6,780,172</u>
9,313,891	(8,723)	(109,485)	(5,295,847)	(2,286,954)	-	1,356,735
<u>7,231,959</u>	<u>8,723</u>	<u>2,720,097</u>	<u>10,540,070</u>	<u>3,528,680</u>	<u>-</u>	<u>26,338,686</u>
<u>16,545,850</u>	<u>-</u>	<u>2,610,612</u>	<u>5,244,223</u>	<u>1,241,726</u>	<u>-</u>	<u>27,695,421</u>

(THIS PAGE LEFT BLANK INTENTIONALLY)